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DEC 10 2008

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

INDIANA UTILITY
REGULATORY COMMISSION

PETITION OF INDIANA MICHIGAN POWER COMPANY,)
AN INDIANA CORPORATION, FOR AUTHORITY TO)
INCREASE ITS RATES AND CHARGES FOR ELECTRIC)
UTILITY SERVICE; FOR APPROVAL OF NEW SCHEDULES)
OF RATES, RULES AND REGULATIONS; AND FOR)
AUTHORITY TO ESTABLISH AND IMPLEMENT RATE)
ADJUSTMENT MECHANISMS TO TRACK CERTAIN)
MATTERS RELATING TO RELIABILITY ENHANCEMENT,)
DEMAND-SIDE MANAGEMENT¹ ENERGY EFFICIENCY)
PROGRAMS, OFF-SYSTEM SALES MARGINS, PJM,)
ENVIRONMENTAL COMPLIANCE, AND CAPACITY)
EQUALIZATION SETTLEMENT.)

CAUSE NO. 43306

SETTLEMENT TESTIMONY

OF

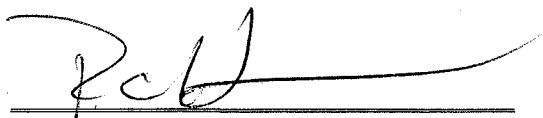
JOAN M. SOLLER - EXHIBIT 1S

ON BEHALF OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

December 10, 2008

Respectfully Submitted,



Randall C. Helmen, Atty. No. 8275-49
Deputy Consumer Counselor for State Affairs

CERTIFICATE OF SERVICE

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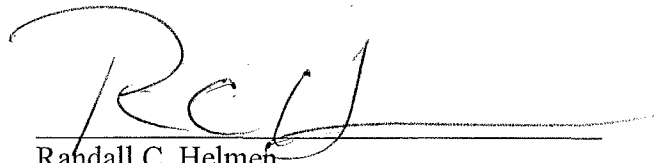
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**SETTLEMENT TESTIMONY OF JOAN M. SOLLER
CAUSE NO. 43306
INDIANA MICHIGAN POWER COMPANY**

1 **Q: Please state your name and business address.**

2 A: Joan M. Soller, Indiana Office of Utility Consumer Counselor, 115 W.
3 Washington Street, Suite 1500 South, Indianapolis, IN 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed by the Indiana Office of the Utility Consumer Counselor (OUCC)
6 as the Director of the Resource Planning, Emerging Technologies and
7 Telecommunications Division.

8 **Q: Are you the same Joan M. Soller who provided direct testimony in this**
9 **Cause?**

10 A: Yes.

11 **I. INTRODUCTION**

12 **Q: What is the purpose of your settlement testimony?**

13 A: I will describe the OUCC's support for Commission approval of the global¹
14 Settlement Agreement (or "Agreement") to establish rates for electric service for
15 I&M's Indiana ratepayers including: (1) issues raised in the OUCC's case-in-
16 chief to which all Parties agreed, (2) evidence that supports resolution of issues
17 that vary from the OUCC's case-in-chief, (3) information agreed to be reported
18 by I&M following a final order in this Cause, and (4) how the Agreement benefits
19 customers and is in the public interest.

¹ This Agreement is entered into with Petitioner, the OUCC and all intervening parties (collectively "the Parties") and proposes to resolve all issues presented in this Cause.

1 **Q: On whose behalf are you testifying?**

2 A: I am testifying on behalf of the OUCC. While the other Parties have reviewed
3 and had an opportunity to comment on this testimony, I note that some of the
4 other Parties may not agree with all opinions and explanations contained in this
5 testimony. My testimony does not change the substance of the Agreement and I
6 am authorized by all the Parties to inform the Commission that all Parties believe
7 that (a) the Agreement as a whole produces fair and reasonable rates; (b) approval
8 of the Agreement is in the public interest; and (c) strongly encourage the
9 Commission, after considering all the evidence in support of the Agreement, to
10 find the Agreement to be reasonable and in the public interest and promptly enter
11 an order approving the Agreement in its entirety.

12 **Q: Are you sponsoring any exhibits?**

13 A: Yes. Together with Witnesses Lewis and Curry, I sponsor Joint Exhibit 1, which
14 is a copy of the Settlement Agreement.

15 **Q: Please describe the OUCC's analysis and general observations about the**
16 **Agreement.**

17 A: The Parties collectively developed a balanced solution to establish just and
18 reasonable rates, which following Commission approval will allow I&M
19 ratepayers to continue to receive reliable economical electric service and which
20 support the Company's financial health. The Parties agreed to several pro-forma
21 adjustments to I&M's proposed revenue requirements and initial tracker values
22 which will result in a \$44.167 million increase to be recovered from customers.
23 While the Parties agree that the combination of all of the components of the

1 Agreement produce a fair and reasonable result, there, there may be issues, that
2 standing alone, might not be supported by all of the Parties. My testimony
3 regarding the reasonableness of the various resolutions contained in the
4 Agreement should be read with this understanding.

5 **II. SETTLEMENT OF ISSUES RAISED IN OUCC CASE-IN-**
6 **CHIEF**

7 **Q: What specific recommendations made by the OUCC did the Parties accept?**

8 A: The parties agreed upon the OUCC's recommendations related to embedding Off-
9 Systems Sales (OSS) margins in base rates, the treatment of trackers including
10 EE/DSM, PJM and the elimination of the proposed Reliability Enhancement
11 tracker and several revenue adjustments including the value of the Member Load
12 Ratio (MLR), pension expense, and the Nuclear Regulatory Commission fee.

13 **A. OFF- SYSTEMS SALES**

14 **Q: How will Petitioner treat off-systems sales (OSS) margins under the**
15 **Agreement?**

16 A: Petitioner has agreed to embed \$37.5 million of OSS margins into base rates as an
17 offset to its Indiana jurisdictional revenue requirement.² This amount includes
18 \$37 million in base rates as recommended by the OUCC. The additional
19 \$500,000 represents an increase in the base rate credit to offset Commercial
20 Operations costs.³ Any Indiana retail jurisdictional margins above \$37.5 million
21 will be shared annually between Petitioner's shareholders and its customers on a

² See direct testimony of OUCC Witness Catlin, at page 8, lines 4 and 5.

³ See supplemental testimony of Petitioner's Witness Lewis on page 15.

50/50 basis through a new OSS tracker. If Petitioner achieves Indiana retail jurisdictional OSS margins above \$90 million, the Company will keep 60 percent of the margins and customers will benefit from the remaining 40 percent.

Q: What will the value be of the OSS credit for customers during the first year of the OSS tracker?

A: The first year credit to customers of the OSS tracker will be \$25.055 million. At the end of the first year, actual OSS margins will be compared to the amount embedded into base rates and any margins above the base amount will be shared as described above. This forecast and reconciliation process in the tracker will continue on an annual basis.

Q: How will Financial Transmission Rights ("FTR") revenues be treated?

A: FTR revenues and associated costs will be attributed to OSS activities and Load Serving Entity (LSE) activities. Those FTR revenues and associated costs attributed to OSS activities will be accounted for in the OSS tracker and subject to the OSS margins sharing mechanism. The FTR revenues and costs attributed to LSE activities will be included in the PJM tracker. OSS FTR revenues will be used to make up any net LSE transmission congestion costs.

Q: How does this OSS margin treatment benefit customers?

A: The OSS margin treatment benefits customers in at least three ways. First, customers receive the benefit of a base rate credit of \$37.5 million. This amount is guaranteed regardless of the actual level of OSS margins realized by I&M and offsets other base rate costs. Second, the OSS margin treatment balances the interests of customers and shareholders by equitably sharing additional margins

1 above \$37.5 million. Third, in the event LSE transmission congestion costs
2 exceed LSE FTR revenues (resulting in net LSE transmission congestion costs),
3 customers will be credited with FTR revenues from OSS activities. This
4 proposed resolution provides customers with a benefit in that they will not be held
5 accountable for net transmission costs, if there are OSS FTR revenues available to
6 cover these costs when LSE FTR revenues fall short of transmission costs.

7 **B. PJM and DSM TRACKER TREATMENT**

8 **Q: Please describe the provisions in the Agreement which establish a PJM**
9 **tracker.**

10 A: As described in OUCC testimony,⁴ I&M will track costs related to PJM
11 participation on an annual basis, including any variance from I&M's forecasted
12 administrative costs set in base rates and the cost of PJM Regional Transmission
13 Expansion Plan (RTEP) projects. PJM charges will be allocated among retail
14 customers on an energy and demand basis.

15 **Q: What PJM charges will be allocated by energy?**

16 A: The following PJM charges will be allocated among retail customers on an energy
17 basis:

- 18 • Net Operating Reserve
- 19 • Net Synchronous Reserve
- 20 • Net Regulation Service
- 21 • Meter Corrections
- 22 • Emergency Purchase
- 23 • Inadvertent Meter Reserve
- 24 • Day-Ahead Scheduling Reserve Market
- 25 • Net Spinning
- 26 • Net Transmission Line Loss

⁴ See direct testimony of Witness Satchwell on page 13, lines 1 through 4.

1 **Q: What remaining PJM charges have been classified as non-energy and will be**
2 **allocated by demand allocators set in base rates?**

3 A: The remaining charges, classified as non-energy, are Net Blackstart, Net Reactive
4 Supply, PJM Administrative Fees, and Transmission Enhancement Charge. These
5 charges will be allocated on a demand basis using demand allocators set in base
6 rates.

7 **Q: Will I&M be able to recover new or modified PJM charges in the PJM**
8 **tracker?**

9 A: In each annual PJM tracker filing, I&M will identify any material modifications
10 or new PJM charges and may seek approval from the Commission to recover such
11 charges through this mechanism. I&M will also identify any PJM charge
12 discontinued by PJM in its annual filings.

13 **Q: What other provisions of the Agreement relate to PJM activity?**

14 A: I&M has committed to the following provisions. (1) I&M will include a summary
15 and forecast of all PJM RTEP costs in PJM tracker filings; (2) I&M has agreed to
16 keep separate records of any I&M-owned PJM RTEP projects for future
17 ratemaking purposes. (3) I&M will work with the OUCC and other interested
18 Parties to develop schedules and workpapers for the tracking mechanism
19 proceedings; and (4) In response to the OUCC's testimony and as described by
20 Witness Lewis, I&M will work with the OUCC and other interested Parties to
21 analyze the effectiveness and customer benefits of the AEP Interconnection
22 Agreement during 2009.⁵

⁵ See direct testimony of Witness Satchwell on page 5 and supplemental testimony of Witness Lewis on page 28.

1 **Q: Please describe the Agreement provisions related to DSM costs and tracking**
2 **mechanism.**

3 A: The Parties agreed with the OUCC's recommendations to build a representative
4 amount of initial DSM expenditures into base rates⁶ and allow I&M to create a
5 tracking mechanism for potential future DSM expenditures. I&M has agreed to
6 meet with interested Parties within 45 days of the date this Agreement is approved
7 to seek specific input for its start-up programs described in its case-in chief.
8 Interested Parties will also form a Collaborative to review the action plan in the
9 Market Potential Study currently underway to design a portfolio of future cost-
10 effective DSM programs. The Commission is invited to participate in the
11 Collaborative. The Parties agreed that no lost revenues or management incentives
12 will be included in the initial DSM factor, but Petitioner may propose such
13 incentives in a future filing.

14 **Q: What is the benefit of such treatment?**

15 A: Building initial DSM costs into base rates results in all customer classes funding
16 these efforts. Creating a tracking mechanism within the context of a base rate
17 case is good regulatory policy and consistent with other cases in Indiana.⁷ I&M's
18 timely implementation of start-up DSM programs will provide customers with
19 tools to manage their energy usage in the wake of the attendant rate increase. The
20 OUCC expects the continued collaboration to allow parties to share lessons
21 learned and best practices.

⁶ See direct testimony of Witness Catlin on page 24, at lines 9 through 15.

⁷ Indiana investor owned utilities including Duke Energy, Indianapolis Power and Light and Vectren Energy currently expend dollars for DSM and recover them through tracking mechanisms. See recent orders in IURC Cause Nos. 42612, 43252, and 43405 respectively.

C. ELIMINATION OF THE RELIABILITY ENHANCEMENT TRACKER

Q: Please describe provisions in the Agreement that address the elimination of the Reliability Enhancement Tracker.

A: The settling Parties agreed to adopt the OUCC recommendation to adjust the Indiana jurisdictional base rate revenue requirements to include \$7.542 million for additional operations and maintenance activities that may improve service reliability in lieu of establishing the RET.⁸ These include line inspections, vegetation management, and tower corrosion control. In addition, projects related to National Electric Reliability Corporation (NERC) and US Homeland Security requirements for station security and unique nuclear workforce requirements are included in this adjustment.⁹ I&M will provide results of these projects to the Commission and interested Parties annually as described by Witness Curry.

D. REVENUE REQUIREMENT ADJUSTMENTS

Q: Please describe the revenue adjustments presented by the OUCC to which the Parties agreed.

A: The Parties agreed to accept the OUCC's methodology in calculating the value of the Company's Member Load Ratio (MLR) presented by Witness Andrew Satchwell.¹⁰ This modified MLR calculation affects revenue requirements for Capacity Equalization Receipts, Third Party Transmission Revenue and Transmission Equalization Receipts as described by Witness Catlin.¹¹ In addition,

⁸ See my direct testimony on pages 18 through 29.

⁹ See direct testimony of Witness Catlin at Exhibit TSC-20.

¹⁰ See direct testimony of Witness Satchwell on pages 6 through 8.

¹¹ See direct testimony of Witness Catlin on pages 8 through 10.

1 the Parties agreed to the Nuclear Regulatory Commission (NRC) and pension
2 expense adjustments presented by Witness Catlin.¹²

3 **III. VARIANCES IN SETTLEMENT**

4 **Q: What items in the Agreement vary significantly from the OUCC case-in-chief**
5 **recommendations?**

6 A: Significant variances exist in the areas of return on equity and the creation of an
7 environmental compliance tracker. In addition, the OUCC agreed to changes in
8 pro forma adjustments to base revenue requirements in the settlement process
9 including nuclear decommissioning expenses, storm damage, economic
10 development, new source review consent decree expenses, rate treatment of
11 pension expenses and of nuclear fuel, as well as tariff modifications and a means
12 to allocate costs to customer classes. These items will be addressed separately
13 below.

14 **A. RETURN ON EQUITY**

15 **Q: What evidence exists to support the return on equity in the Agreement?**

16 A: The return on equity agreed upon by all Parties is 10.5 %, which is between the
17 return on equity proposed in Petitioner's case-in-chief of 11.5% and the OUCC
18 return on equity recommendation of 9.5 %. A return on equity of 10.5% is
19 commensurate with the return this Commission found reasonable in the last base
20 rate case for Duke Energy Indiana and is within 10 basis points of the return on
21 equity approved for Vectren Energy Delivery in its last base rate case.¹³

¹² Ibid, Schedules TSC-13 and TSC-14.

¹³ See supplemental testimony of Witness Lewis on pages 9 and 10.

B. ENVIRONMENTAL COMPLIANCE TRACKER

Q: Please explain the Agreement provisions for an Environmental Compliance tracker.

A: The parties have agreed to allow I&M to track net emission allowance costs by supporting the implementation of the Environmental Compliance Tracker (ECT). The initial tracker factor will be set at \$8.5 million, which reflects I&M's costs of emission allowances consumed in the test year.

Q: How does this treatment benefit customers?

A: The ECT will provide the opportunity for ratepayers to share in the emission allowance revenues the Company receives, which have been significant in past years.

Q: What evidence supports the terms of the Agreement to allow I&M to create the ECT?

A: Recent developments in the status of the Clean Air Interstate Rule (CAIR) increase regulatory uncertainty and thus support the reasonableness for I&M to track emission allowance costs and revenues. First, the D.C. Appeals Court has yet to issue a final mandate of the CAIR vacatur in *North Carolina v. EPA*, 531 F. 3d 896 (DC Cir. 2008), although significant legal developments are ongoing.

Secondly, the Indiana Department of Environmental Management (IDEM) is pre-emptively addressing the uncertainty surrounding a possible CAIR vacatur by proposing the CAIR Replacement rule, which would be contingent upon the issuance of a court mandate vacating CAIR. As proposed, I understand the Indiana CAIR Replacement rule would re-establish the NO_x and SO₂ annual emissions allowance budgets based on what a unit would have received in

1 conjunction with Phase I and Phase II of CAIR and would establish a statewide
2 emission allowance trading program. IDEM also announced its plan to propose
3 an emergency rule that puts in place these emissions budgets for 2009 and 2010 in
4 advance of completing the Indiana CAIR replacement rulemaking in the event of
5 a CAIR vacatur.¹⁴

6 Due to the uncertainty of the CAIR vacatur and IDEM's apparent
7 willingness to adopt a rule similar to CAIR in the event of its vacatur, the OUCC
8 believes Commission approval of I&M's proposed ECT is reasonable.

9 C. REVENUE REQUIREMENT ADJUSTMENTS

10 **Q: Please explain the revenue requirement adjustments that vary from the**
11 **OUCC case-in-chief.**

12 **A:** The Parties agreed to additional revenue adjustments in the following areas.

- 13 1. Nuclear decommissioning
- 14 2. Storm damage
- 15 3. Economic development
- 16 4. New Source Review (NSR)
- 17 5. Rate treatment of pension expenses
- 18 6. Nuclear fuel in rate base

19 **Q: What evidence exists to support the recovery of nuclear decommissioning**
20 **expense?**

21 **A:** In light of recent conditions in equity and debt markets, the value of the
22 decommissioning trust fund has likely decreased. Therefore, the inclusion of a

¹⁴ *Indiana Register* (October 22, 2008). LSA Document #08-817.
<http://www.in.gov/legislative/iac/20081022-IR-326080817FNA.xml.html>

1 compromise value for the decommissioning expense was agreed upon by the
2 parties.

3 **Q: What evidence supports the storm damage expense adjustment in the**
4 **Agreement?**

5 A: The OUCC acknowledges the variability in storm damage and related service
6 restoration expenses. For example, shortly after filing our case-in-chief, remnants
7 of gulf coast hurricanes caused power outages across Indiana and throughout the
8 Midwest. The Parties agreed to a modified expense adjustment.

9 **Q: What is the basis of the OUCC's support of the economic development**
10 **adjustment?**

11 A: The OUCC reviewed the evidence presented in the rebuttal testimony of Witness
12 Morman-Rowe, including I&M's agreement to report economic development
13 initiative results, as well as the testimony of Intervenors City of Ft Wayne and
14 City of South Bend. In light of the challenges faced by Indiana communities
15 regarding economic development in these difficult financial times, the OUCC
16 reconsidered its testimonial position, and agreed to allow the Company to recover
17 the full amount of the pro-forma adjustment.

18 **Q: What evidence supports the inclusion of some expenses related to the New**
19 **Source Review (NSR) adjustment?**

20 A: The OUCC acknowledges a compromise position to include legal fees, which is
21 consistent with Vectren Energy's most recent rate case,¹⁵ and mobile source
22 reductions which benefit customers and are part of the overall settlement in the
23 NSR proceeding.

¹⁵ See direct testimony of Vectren Witness Ms. Susan Hardwick in IURC Cause No. 43111 Entry A-47, on page 19. .

2 A: Parties recognize Petitioner’s efforts to mitigate environmental risk and agreed to
3 allow it to recover a portion of the expenses over a three year period. I&M will
4 modify rates following the three year amortization period.

6 A: The option to allow I&M to recover carrying costs on its prepaid pension
7 expenses based upon the embedded cost of debt in lieu of treating these expenses
8 as a rate base asset reflects a compromise among the Parties.

11 A: At the time it filed its case-in-chief, I&M planned to lease 100% of its nuclear
12 fuel inventory as explained by Witness Curry. Due to exigent market conditions,
13 I&M was able to lease approximately 50% of its inventory. Therefore, the parties
14 agreed to support the inclusion of the fuel that I&M owns as a plant asset.

16 **Q: Please explain the OUCC's reasoning to support tariff modifications in the**
17 **Agreement.**

18 A: The OUC finds the modification to section 14 (d) of I&M's terms and
19 conditions of service that describe how I&M will determine financial stability of
20 potential customers and willingness to notify the Commission and the OUC if it
21 requires a contribution in aid of construction to be responsive to the concerns
22 raised by the OUC.¹⁶

¹⁶ See direct testimony of OUCC Witness Swan on page 38.

1 to demand response tariffs and concurs with the changes and continued reporting
2 provisions described by Witness Curry on pages 20 through 22.

3 **Q: What evidence supports the increase in miscellaneous service charges in the**
4 **Agreement?**

5 A: Witness Roush provided a proposed method to gradually increase these costs
6 based upon cost of service information in an effort to minimize rate impacts for
7 customers requiring these services which seems reasonable.¹⁷ The Parties have
8 agreed that this proposal is reasonable.

9 E. COST ALLOCATION

10 **Q: How does the Settlement Agreement resolve differences in the Parties'**
11 **positions on allocation methodology?**

12 A: The Settlement Agreement reflects the Parties' recognition that the OUCC's and
13 other Parties' positions were divergent, and that agreement on the appropriate cost
14 of service methodology was unlikely and not strictly necessary to arrive at a
15 reasonable outcome. Thus, the Parties agreed to use the "language" of the I&M
16 methodology to describe the outcome of the negotiations. I agree with the
17 testimony of Witness Lewis with respect to this issue.

18 IV. INFORMATION REPORTING

19 **Q: What information has I&M agreed to file with the Commission and**
20 **interested Parties following Commission approval of a final order in this**
21 **cause?**

22 A: I&M will report information related to the following specific tariffs and
23 initiatives.

24 1. I&M will report the number of customers receiving service under its

¹⁷ See rebuttal testimony of Witness Roush, Exhibit DMR-R4.

1 Economic Development tariff including the number of customers that
2 have chosen this rate and their aggregate cumulative load annually.¹⁸

3 2. I&M plans to continue to report actual interruption events for the existing
4 interruptible tariff (C.S.-IRP) and the proposed interruptible rates (C.S.-
5 IRP2, ECS, and EPCS) to the IURC and the OUCC for informational
6 purposes. This report will be provided on a quarterly basis.

7 3. I&M will copy the Commission and OUCC staff on customer
8 correspondence should it question the financial stability of potential
9 customers, pursuant to Section 14(d) of its Terms and Conditions relating
10 to the Extension of Service.

11 4. I&M will report progress of reliability projects including the actual
12 project results and any changes in project plans from those identified on
13 Witness Catlin Exhibit-20 (unless previously reported) for the four (4)
14 years following a final order in this Cause.

15 5. I&M will continue to monitor and provide information about the nuclear
16 decommissioning trust funding every three years to the Commission as
17 described by Witness Lewis.

18 V. PUBLIC INTEREST

19 **Q: How does the Agreement serve the public interest?**

20 **A:** This agreement, taken as a whole, accomplishes many objectives of the
21 establishment of fair and reasonable basic rates and charges. It provides a

¹⁸ See rebuttal testimony of Witness Roush at page 11, lines 12 through 14.

1 continuation of relatively low costs for reliable electric service. It provides
2 sufficient revenues for I&M to continue and improve on the reliability of its
3 utility infrastructure. It offers I&M the opportunity to track and recover costs
4 which are volatile and outside of the control of the Company. These cost
5 recovery mechanisms provide that if costs are less than predicted by I&M, there
6 will be a credit to customers.

7 The OSS margin tracker provides a benefit to both customers and
8 shareholders by sharing the profits of I&M's share of AEP off-system sales.
9 Similarly, the environmental tracker allows for the possibility that customers will
10 receive the benefits of net emission allowances received by the Company. The
11 Agreement also provides for the implementation of a robust DSM/EE program
12 with assured involvement of all interested stakeholders and a commitment from
13 the Company to aggressively establish market and implement these programs.

14 A gradual approach to increase miscellaneous service charges allows
15 customers to adjust to increased costs to avoid drastic financial burdens.
16 Economic development initiatives support local efforts to maintain and improve
17 economies and employment opportunities. I&M's commitment to report annual
18 progress in specific areas addressed by the Parties will facilitate on-going
19 communication and provide some assurance that it is expending resources in a
20 manner which is consistent with the Agreement.

21 VI. CONCLUSIONS AND RECOMMENDATIONS

22 **Q: Please summarize the OUCC's recommendation.**

23 **A:** The OUCC recommends the Commission approve this Agreement in its entirety,

1 because the Parties unanimously agree that the Agreement produces just and
2 reasonable rates.

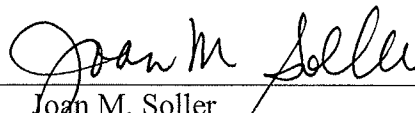
3 **Q: Does this conclude your testimony?**

4 **A: Yes, it does.**

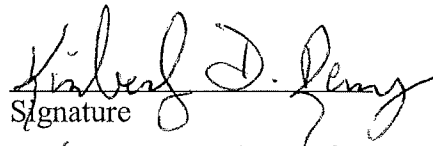
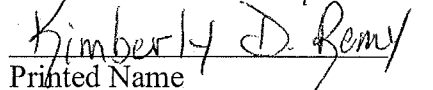
VERIFICATION

STATE OF INDIANA)
) ss:
COUNTY OF MARION)

The undersigned, Joan M. Soller, under penalties of perjury and being first duly sworn on her oath, says that she is a Employee for the Indiana Office of Utility Consumer Counselor; that she caused to be prepared and read the foregoing that the representations set forth therein are true and correct to the best of her knowledge, information and belief.


By: Joan M. Soller
Indiana Office of
Utility Consumer Counselor

Subscribed and sworn to before me, a Notary Public, this 10th day December, 2008.


Signature

Printed Name

My Commission Expires: October 22, 2010
My County of Residence: Johnson